Government of Saskatchewan

Twenty-Fourth Annual Report

April 1, 1982 to March 31, 1983

84- 3084 /

Saskatchewan Liquor Licensing Commission

To His Honour Frederick W. Johnson
Lieutenant Governor of the Province of
Saskatchewan
May It Please Your Honour:

The undersigned has the honour to present the Twenty-Fourth Annual Report of the Liquor Licensing Commission covering the fiscal year ending March 31, 1983.

Honourable George McLeod
Minister in Charge of
The Liquor Licensing Act.

The Honourable George McLeod
Room 307,
Legislative Building,
Regina, Saskatchewan.

Dear Sir:

I have the honour on behalf of the Liquor Licensing Commission to submit herewith the Annual Report of this Commission covering the fiscal year ending March 31, 1983.

I have the honour to be Sir,
Your obedient servant
Martin Pederson, Chairman

Local Option Votes

Pursuant to the provisions of Section 36 of The Liquor Licensing Act, the Commission arranged for votes to be taken in 14 local option areas, resolutions having been received from the various municipal councils requesting such votes to be taken. A statement showing the results of these votes is included as Schedule A to this report.

Licensing

During the year, the Commission held forty-seven sittings and conducted one hundred and sixty-six hearings to consider applications for the various types of licences provided for in Section 31 of The Liquor Licensing Act. The Commission also held forty-seven meetings and passed minutes on two hundred and eighty-seven matters pertaining to the general conduct and operation of licensed outlets.

The Commission has continued to follow the policy of granting licences only to applicants of good character and who possess the attributes necessary to ensure satisfactory operation of their business. Every effort was made to ensure that applicants fully understood their responsibilities with regard to the provisions of The Liquor Licensing Act and Regulations made pursuant thereto.

Reports received from the Inspection Department indicate that licensees generally are operating their establishments conscientiously and discharging their responsibilities to the public in a most satisfactory manner.

In accordance with the provisions of Section 29 of the Act, a statement showing the requirements of this section is included as Schedule B to this report.

Financial Statement

A statement of the financial aspects of the operation of the Commission is included.

Acknowledgements

The Commission acknowledges with gratitude the fine co-operation and help which has been given by all departments of Government and by the R.C.M. Police and the various municipal law enforcement authorities. The Commission also wishes to report that the employees have continued to serve most loyally and effectively for which the Commissioners express their sincere thanks.

Schedule A
Statement of Local Option Votes

Local option votes were taken in 14 local option areas during the year. Results of the voting on the various questions by such local option areas are as follows:

	Affirmative	Negative
Restaurants	7	1
Beverage Rooms	0	0
Dining Rooms	5	1
Cocktail Rooms	9	2
Clubs	10	3

Schedule B — Statement of Licences

Type of Licence	Number in Effect March 31, 1982	Issued 1982-83	Terminated due to Change of Ownership	Expired Seasonal and Interim Licences	Terminated: Premises Destroyed and Business Discontinued	Cancelled	Licences in Effect March 31, 1983
Restaurants	14	18	—	—	8*	—	10
Beverage Room — Hotel	490	612	89	24	5*	—	494
Off Premises — Hotel	489	611*	89	24	5*	—	493
Beverage Room — Restaurant	8	9	1	—	—	—	8
Dining Room	416	554	47	28	22*	—	457
Cocktail Room	218	303	25	21	11*	—	246
Club (Liquor)	91	105	—	6	1*	—	98
Canteen (Liquor)	73	78	—	—	1*	—	77
Northern Outfitter's	—	5	—	5	—	—	—

Suspensions:
2 Beverage Room Licences

Note: due to change in ownership, eleven beverage room licences, one restaurant licence, fourteen dining room licences and eight cocktail room licences expired March 31, 1982 and were not renewed. Licences were issued effective April 1, 1982 to the new owners.

*13 special dining room licences were issued and expired during the licensing period 1982-83.

* 6 restaurant licences were voluntarily surrendered.
* 2 beverage room licences were voluntarily surrendered.
*16 dining room licences were voluntarily surrendered.
* 9 cocktail room licences were voluntarily surrendered.
* 1 off-premises-hotel licence was not renewed April 1, 1982.

Statement of Applications Received

Type of Licence	Received and Carried over from 1981-82	Issued	Refused	Withdrawn by Applicant	Pending March 31, 1983
Restaurant	30	28	—	1	1
Beverage Room — Hotel	594	581	—	3	10
Off Premises — Hotel	593	580	—	3	10
Beverage Room — Restaurant	9	9	—	—	—
Dining Room	559	523	—	2	34
Cocktail Room	295	276	—	—	19
Club (Liquor)	106	104	—	1	1
Canteen (Liquor)	78	78	—	—	—
Northern Outfitter's	5	5	—	—	—

Liquor Licensing Commission

Financial Statements

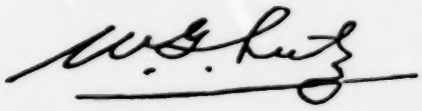
Year ended March 31, 1983

Auditor's Report

To the Members of the Legislative Assembly
Province of Saskatchewan

I have examined the balance sheet of the Liquor Licensing Commission as at March 31, 1983 and the statements of revenue, expenditure and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.



W. G. Lutz, F.C.A.,
Provincial Auditor.

Regina, Saskatchewan,
June 24, 1983.

Liquor Licensing Commission

Balance Sheet — March 31, 1983
(with comparative figures at March 31, 1982)

	1983	1982
Assets		
Current:		
Cash	$ 15,914	$ 49,662
Accounts receivable	405,262	372,907
Total current assets	421,176	422,569
Fixed:		
Office equipment — at cost (Note 1, 4)	38,673	103,068
	$459,849	$525,637
Liabilities and Equity		
Current:		
Accounts payable	$ 14,047	$ 52,003
Pension contributions payable (Note 2)	—	36,102
Deferred revenue (Note 5)	275,892	258,149
Total current liabilities	289,939	346,254
Equity:		
Equity in fixed assets (Note 1, 4)	38,673	103,068
Retained earnings	131,237	76,315
Total equity	169,910	179,383
	$459,849	$525,637

(See accompanying notes to the financial statements)

Liquor Licensing Commission

Statement of Revenue, Expenditure and Retained Earnings
Year Ended March 31, 1983
(with comparative figures for the 1982 year)

	1983	1982
Revenue:		
Payments by Liquor Board pursuant to Section 227, The Liquor Act	$1,322,294	$1,173,493
License fees	303,727	290,650
Entertainment fees	78,250	69,773
Application fees	44,860	29,910
Interest	34,145	45,918
Payments by railway and airline companies pursuant to Section 116 and 119, respectively, The Liquor Licensing Act	2,741	3,384
Sundry revenue	2,593	2,555
Total revenue	1,788,610	1,615,683
Expenditure:		
Administration		
Salaries and wages	566,270	435,175
Rent, light and water	112,508	22,227
Superannuation fund contributions (Note 2)	100,735	74,371
Travel	85,313	72,567
Postage	19,695	12,800
Advertising and voting re licensed premises	17,811	19,368
Employee benefits	16,090	11,109
Stationery and supplies	13,299	13,127
Sundry	7,528	7,087
	939,249	667,831
Capital expenditure		
Office equipment	7,423	9,629
Renovation and alteration	37,016	69,140
Total expenditure	983,688	746,600
Excess of revenue over expenditure	804,922	869,083
Retained earnings, beginning of year	76,315	107,232
	881,237	976,315
Payments to Minister of Finance	750,000	900,000
Retained earnings, end of year	$ 131,237	$ 76,315

(See accompanying notes to the financial statements)

Liquor Licensing Commission

Statement of Changes in Financial Position
Year Ended March 31, 1983
(with comparative figures for the 1982 year)

	1983	1982
Source of funds:		
Excess of revenue over expenditure for the year	$804,922	$869,083
Application of funds:		
Payments to Minister of Finance	750,000	900,000
Increase (decrease) in working capital	54,922	(30,917)
Working capital, beginning of year	76,315	107,232
Working capital, end of year	$131,237	$ 76,315

(See accompanying notes to the financial statements)

Liquor Licensing Commission

Notes to Financial Statements
March 31, 1983

1. Accounting Policy

The Commission utilizes fund accounting wherein expenditures for fixed assets appear in the statement of revenue and expenditure. To maintain accountability for fixed assets, it is necessary to record them as a balance sheet asset with a corresponding entry to "Equity in Fixed Assets". Because fixed asset purchases are included in the statement of revenue and expenditure, no provision has been made for depreciation of the fixed assets.

2. Pension Plan

The Employees of the Liquor Licensing Commission are covered either by the Saskatchewan Liquor Board Superannuation Fund or Saskatchewan Public Employees Superannuation Plan. The Commission contributes to these plans as follows:

Saskatchewan Liquor Board Superannuation Fund — 334% of the contribution required to be paid by the employees

Saskatchewan Public Employees Superannuation Plan — 100% of the contribution required to be paid by the employees

Should the Liquor Board Superannuation Fund become unable to meet all superannuation allowances, lump sum payments and refunds, together with any accruals of interest thereon, any deficiencies will be met by payments from the revenues of the Liquor Board.

3. Commitment

The lease agreement for offices at 4211 Albert Street requires future minimum lease payments as follows:

	1983	1982
1983	$ —	$105,753
1984	105,753	105,753
1985	105,753	105,753
1986	105,753	105,753
1987	88,129	88,129
	$405,388	$511,141

4. Subsequent Event

Subsequent to the year end the Commission moved its offices from 4211 Albert Street to another location. Management has decided that no future benefit will be derived from the costs incurred, for renovation and alteration of the Albert Street offices. Accordingly fixed assets and equity in fixed assets have been reduced by $106,157.

5. Deferred Revenue

Deferred revenue represents licence fees received for which no licences were issued at March 31, 1983.